



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Patty Mellinger **Phone #:** (406) 466-5303

(Signature)

(Date)

Chair, Board of Trustees: Brodie Gollehon

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	RSBG Sp. Ed. Resource Transfer	LOCAL	Local	
110	React Grant	STATE		
111	Bosshardt Grant	LOCAL		
150	Private - MSELCTuition	LOCAL	Local	
175	Private - Scoreboard Sponsorships	LOCAL	Local	
192	Private - 3 Rivers Technology Grant	LOCAL	Local	
327	Advancing Agriculture Education Program	STATE	State (11-12)	NA
350	High School Education Data Collection Entitlement	STATE	500884-08	
391	Vo Ed Agriculture	STATE	50088412801	State
394	Vo Ed Family & Consumer Science	STATE	50088412820	State
395	VoEd Tech Ed/Industrial Arts	STATE	500884124820	
400	VoEd Carl Perkins Basic Grant	FEDERAL	5008841012BG	84.048A
481	State OTO Capital Invest & Deferred Maintenance	STATE	500884-08	state
486	Indian Education For All Entitlement	STATE	500884-365	
560	Private - Diamond 4D Ranch Donation/Grant	LOCAL	Local	
800	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120486 (12-13)	84.358A
810	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 13-14	FEDERAL	S358A130491	84.358A

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	240,199.35	38,100.28	40,709.16	
02	Taxes Receivable - Real and Personal (120-149)	13,999.83	2,627.67	1,054.63	
03	Taxes Receivable - Protested (150-159)	977.86	207.92	82.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	255,177.04	40,935.87	41,846.44	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,977.69	2,835.59	1,137.28	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	42,528.50			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	197,670.85	38,100.28	40,709.16	
52	TOTAL FUND BALANCE/EQUITY	240,199.35	38,100.28	40,709.16	
53	TOTAL LIABILITIES AND FUND BALANCE	255,177.04	40,935.87	41,846.44	

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,953.50	24,961.71	29,365.34	6,864.67
02	Taxes Receivable - Real and Personal (120-149)	14.46			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			500.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,967.96	24,961.71	29,865.34	6,864.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14.46			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,953.50	24,961.71	29,865.34	6,864.67
52	TOTAL FUND BALANCE/EQUITY	8,953.50	24,961.71	29,865.34	6,864.67
53	TOTAL LIABILITIES AND FUND BALANCE	8,967.96	24,961.71	29,865.34	6,864.67

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,787.46			6,322.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,787.46			6,322.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,787.46			6,322.70
52	TOTAL FUND BALANCE/EQUITY	16,787.46			6,322.70
53	TOTAL LIABILITIES AND FUND BALANCE	16,787.46			6,322.70

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,663.01	199,257.31		
02	Taxes Receivable - Real and Personal (120-149)	870.94			737.47
03	Taxes Receivable - Protested (150-159)	99.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,633.09	199,257.31		737.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	970.08			737.47
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,472.51			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,190.50	199,257.31		
52	TOTAL FUND BALANCE/EQUITY	26,663.01	199,257.31		
53	TOTAL LIABILITIES AND FUND BALANCE	27,633.09	199,257.31		737.47

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,106.81	117,891.68		
02	Taxes Receivable - Real and Personal (120-149)		1,279.27		
03	Taxes Receivable - Protested (150-159)		103.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	43,106.81	119,274.15		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,382.47		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	43,106.81	117,891.68		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	43,106.81	117,891.68		
53	TOTAL LIABILITIES AND FUND BALANCE	43,106.81	119,274.15		

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		103,311.52	104,787.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		103,311.52	104,787.77	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		103,311.52	104,787.77	
52	TOTAL FUND BALANCE/EQUITY		103,311.52	104,787.77	
53	TOTAL LIABILITIES AND FUND BALANCE		103,311.52	104,787.77	

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
		(94)	(95)		
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	336,375.70	347,375.77
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,933.81	10,351.95
1190	Penalties and Interest on Taxes	1,241.31	1,480.77
1510	Interest Earnings	888.18	1,052.07
1900	Other Revenue from Local Sources	322.22	0.00
3110	Direct State Aid	596,460.71	560,410.61
3111	Quality Educator	40,975.74	38,663.46
3112	At Risk Student	2,837.29	2,808.06
3113	Indian Education For All	3,202.80	2,923.20
3114	American Indian Achievement Gap	2,600.00	2,255.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,076.25	17,539.20
3116	Data For Achievement	2,355.00	2,800.00
3118	Natural Resource Development	4,250.48	6,291.50
3120	State Guaranteed Tax Base Aid	246,498.82	213,851.88
3444	State School Block Grant	98,831.71	98,831.71
3446	SB96 Block Grant Reimbursement	9,800.92	0.00
3460	Montana Oil and Gas Tax	0.00	14,932.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,377,650.94	1,321,568.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	402,862.88	419,383.04
			2XX	Personal Services - Employee Benefits	62,539.46	59,186.06
			4XX	Purchased Property Services	4,567.03	4,410.12
			5XX	Other Purchased Services	0.00	1,048.15
			6XX	Supplies and Materials	80,333.08	45,127.15
			7XX	Property and Equipment Acquisition	22,495.99	0.00
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	1,125.00	2,435.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	9.85	643.98
		222X	Educational Media Services			
			6XX	Supplies and Materials	4,781.07	6,492.70
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	12,600.00	25,933.40
			2XX	Personal Services - Employee Benefits	74.28	161.98

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	11.50	50.50
			5XX Other Purchased Services	3,192.76	566.10
			6XX Supplies and Materials	206.99	122.66
			810 Dues and Fees	2,351.00	3,635.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	83,473.02	96,018.74
			2XX Personal Services - Employee Benefits	26,526.77	28,621.60
			5XX Other Purchased Services	1,861.00	1,638.69
			6XX Supplies and Materials	1,821.69	572.67
			810 Dues and Fees	648.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	45,062.50	35,792.49
			2XX Personal Services - Employee Benefits	10,538.44	10,229.90
			5XX Other Purchased Services	4,122.88	3,678.28
			6XX Supplies and Materials	1,318.36	3,931.22
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	58,255.66	55,487.22
			2XX Personal Services - Employee Benefits	12,094.09	10,585.13
			4XX Purchased Property Services	89,422.78	69,559.43
			5XX Other Purchased Services	18,925.91	22,343.76
			6XX Supplies and Materials	25,560.63	41,081.95
			7XX Property and Equipment Acquisition	26,500.00	0.00
			810 Dues and Fees	0.00	35.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	10,000.00	0.00
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	38,050.16	38,136.40
			2XX Personal Services - Employee Benefits	8,780.78	7,009.18
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,428.39	4,438.96
365	Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	5,802.80	5,178.20
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	129,898.20	127,840.20
			2XX Personal Services - Employee Benefits	13,689.15	9,580.08
			4XX Purchased Property Services	440.00	0.00
			5XX Other Purchased Services	3,035.62	4,533.59
			6XX Supplies and Materials	9,429.12	13,278.35



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	5,005.81	6,700.10
		2XX	Personal Services - Employee Benefits	320.67	368.82
		5XX	Other Purchased Services	1,664.47	5,211.06
		6XX	Supplies and Materials	0.00	50.00
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	14,519.40	16,271.00
		2XX	Personal Services - Employee Benefits	57.77	76.36
		5XX	Other Purchased Services	4,456.95	4,058.78
		6XX	Supplies and Materials	1,184.10	2,121.71
		810	Dues and Fees	480.00	480.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	13,898.39	15,833.70
		2XX	Personal Services - Employee Benefits	635.84	855.77
		5XX	Other Purchased Services	11,636.75	14,387.62
		6XX	Supplies and Materials	0.00	40.33
		810	Dues and Fees	35.00	0.00
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	65,174.40	62,022.71
		2XX	Personal Services - Employee Benefits	374.69	410.14
		5XX	Other Purchased Services	5,190.00	5,065.00
		6XX	Supplies and Materials	13,815.98	13,767.09
		8XX	Other Expenditures	13,700.00	19,950.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	0.00	24,552.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,376,987.06</u>	<u>1,350,989.94</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					275,294.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,321,568.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,350,989.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	42,528.50	Less Last Year	48,201.60	(4b)	-5,673.10	
					-5,673.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					240,199.35	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	66,455.36	75,858.48
	1190 Penalties and Interest on Taxes	235.11	304.94
	1510 Interest Earnings	125.54	118.99
	2220 County On-Schedule Trans Reimb	21,150.99	20,943.38
	3210 State On-Schedule Trans Reimb	21,151.00	20,943.40
	3444 State School Block Grant	8,563.36	8,563.36
	3446 SB96 Block Grant Reimbursement	1,884.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		119,566.08	126,732.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	3,150.00	5,999.99
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	2,848.65	3,256.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	117,265.87	117,728.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				123,264.52	126,984.03

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	38,351.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,732.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,984.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,100.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	41,821.87	30,616.27	
	1190 Penalties and Interest on Taxes	144.03	143.68	
	1510 Interest Earnings	329.35	185.44	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,295.25	30,945.39	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	599.62
			7XX Property and Equipment Acquisition	0.00	161,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	162,099.62

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					171,863.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,945.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					162,099.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,709.16 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.70	24.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22.70	24.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		440.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				440.00	400.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	9,329.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,953.50	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	219.04	244.15
	2240 County Retirement Distribution	153,495.35	58,354.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>153,714.39</u>	<u>58,598.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	63,632.12	65,173.21	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	2,949.63	5,505.18	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,642.16	14,064.27	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	7,523.08	6,494.40	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,877.65	8,217.71	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,828.91	5,291.19	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	20,212.17	20,163.74	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	553.47	643.84	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,778.20	2,079.93	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,661.66	1,801.74	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,323.04	7,322.10	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				133,982.09	136,757.31	



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					103,120.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,598.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					136,757.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,961.71	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
110	React Grant	
	1900 Other Revenue from Local Sources	4,000.00
391	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	4,288.00
394	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,951.00
395	VoEd Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	1,829.00
400	VoEd Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,911.00
800	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,479.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
110	React Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,391.53
			6XX Supplies and Materials		1,813.90
			110 Subtotal		4,205.43
327	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
			6XX Supplies and Materials		1,500.00
			327 Subtotal		1,500.00
391	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,117.00
			6XX Supplies and Materials		2,374.83
			391 Subtotal		3,491.83
394	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		251.75
			6XX Supplies and Materials		2,113.46
			394 Subtotal		2,365.21



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
395	VoEd Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		1,829.00
			395 Subtotal		1,829.00
400	VoEd Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,486.28
			6XX Supplies and Materials		5,424.72
			400 Subtotal		6,911.00
481	State OTO Capital Invest & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		2,000.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		5,110.00
			481 Subtotal		7,110.00
486	Indian Education For All Entitlement				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			6XX Supplies and Materials		448.82
			486 Subtotal		448.82
800	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		500.00
			800 Subtotal		500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					28,361.29



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					38,747.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,479.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,361.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,865.34	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 React Grant	4,000.00	4,205.43	-205.43
327 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
391 Vo Ed Agriculture	4,288.00	3,491.83	796.17
394 Vo Ed Family & Consumer Science	1,951.00	2,365.21	-414.21
395 VoEd Tech Ed/Industrial Arts	1,829.00	1,829.00	0.00
400 VoEd Carl Perkins Basic Grant	6,911.00	6,911.00	0.00
481 State OTO Capital Invest & Deferred Maintenance	0.00	7,110.00	-7,110.00
486 Indian Education For All Entitlement	0.00	448.82	-448.82
800 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	500.00	500.00	0.00
Total	19,479.00	28,361.29	-8,882.29



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.24	17.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16.24</u>	<u>17.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					6,847.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,864.67	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	8,000.00	6,950.00
	1510 Interest Earnings	34.52	45.01
	3260 State Driver's Education Reimbursement	4,277.63	2,216.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,312.15	9,211.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	6,880.43	7,486.05	
			2XX Personal Services - Employee Benefits	1,152.63	1,267.42	
			6XX Supplies and Materials	600.25	683.45	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,633.31	9,436.92	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					17,362.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,211.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,436.92 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	349.36	(4b)	-349.36
					-349.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,787.46 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.72	23.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17.72</u>	<u>23.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	392.00
			2XX Personal Services - Employee Benefits	0.00	2.37
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	2,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>2,694.37</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,993.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,694.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,322.70	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	34,872.30	36,212.36
	1190 Penalties and Interest on Taxes	63.19	142.96
	1510 Interest Earnings	30.37	93.98
	3281 State Technology Aid	1,341.97	1,214.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,307.83	37,663.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			5XX	Other Purchased Services	1,260.60	812.00	
			6XX	Supplies and Materials	5,533.26	44,043.05	
		24XX	Support Services - School Administration				
			6XX	Supplies and Materials	0.00	979.00	
		258X	Admin. Tech. - Technology Coordinator				
			5XX	Other Purchased Services	0.00	560.12	
		25XX	Support Services - Business				
			6XX	Supplies and Materials	887.50	4,036.67	
		26XX	Operation and Maintenance of Plant Services				
			6XX	Supplies and Materials	2,358.40	3,476.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,039.76	53,906.84	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						40,433.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,663.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,906.84 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	2,472.51	Less Last Year	0.00	(4b)	2,472.51
						2,472.51 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,663.01 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	346.66	494.07
	3445 State Combined Fund School Block Grant	9,583.69	9,583.69
	3447 SB96 Combined Block Grant Reimbursement	3,351.21	0.00
	3460 Montana Oil and Gas Tax	34,702.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,984.00	10,077.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	189,179.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,077.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	199,257.31	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	39,216.35	1,200.31
	1190 Penalties and Interest on Taxes	152.15	40.28
	1510 Interest Earnings	90.90	0.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,459.40	1,241.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	65,000.00	0.00
			850 Interest on Debt	3,640.00	0.00
			860 Agent Fees/Issuance Costs	350.00	0.00
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	1,905.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,990.00	1,905.40

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					664.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,241.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,905.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	1,008.50	1,431.48
	1910 Rentals	583.20	665.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,591.70</u>	<u>2,096.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	41,009.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,096.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,106.81	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,279.32	36,751.55
	1190 Penalties and Interest on Taxes	62.70	109.84
	1510 Interest Earnings	154.81	230.65
	9710 Residual Equity Transfers In	0.00	1,905.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,496.83	38,997.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	78,894.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,997.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	117,891.68	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	24,552.87
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	78,758.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>103,311.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,311.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	103,311.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	184,348.78	180,645.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>184,348.78</u>	<u>180,645.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	163,827.39	184,103.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>163,827.39</u>	<u>184,103.89</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	108,246.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,645.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	184,103.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,787.77	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	39,431.00	31,936.48
XX	39X 1XXX 112	Certified Teacher Staff Salaries	119,826.30	121,667.70
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	516,476.87	511,439.53
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,511.51	17,588.38
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	42,378.20	44,187.48
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	10,000.00	5,110.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	440.00	400.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,539.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,539.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,846.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,256.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,584.54
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	38,136.40	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,009.18	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	4,438.96	0.00	0.00	0.00	0.00
Totals			49,584.54	0.00	0.00	0.00	0.00

49,584.54

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	12,501.00	0.00	0.00	0.00	12,501.00
Land Improvements	127,207.46	0.00	0.00	0.00	127,207.46
Buildings	2,919,149.83	0.00	0.00	0.00	2,919,149.83
Machinery and Equipment	332,802.27	0.00	161,500.00	0.00	494,302.27
Construction in Progress	0.00	0.00	320,000.00	0.00	320,000.00
Totals at Historical Cost	3,391,660.56	0.00	481,500.00	0.00	3,873,160.56
Depreciation					
Improvement Accum	84,176.70	0.00	0.00	0.00	84,176.70
Building Accum	1,569,304.46	0.00	0.00	0.00	1,569,304.46
Machinery and Equipment Accum	232,567.53	0.00	0.00	0.00	232,567.53
Total Accumulated Depreciation	1,886,048.69	0.00	0.00	0.00	1,886,048.69
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,505,611.87	0.00	481,500.00	0.00	1,987,111.87

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	680.73	0.00	0.00
Operations and Maintenance (26XX)	75,073.79	0.00	0.00
Transportation (27XX)	29,119.69	0.00	0.00
Total Depreciation for FY2016	104,874.21	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	83,697.12	0.00	0.00	17,371.01	66,326.11	0.00	66,326.11
Other Post Employment Benefits	91,979.00	0.00	0.00	20,725.00	71,254.00	0.00	71,254.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	175,676.12	0.00	0.00	38,096.01	137,580.11	0.00	137,580.11

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0884-51676482

50 Teton County

0884 Choteau H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	130,320.10	8,266.17	0.00	138,586.27
Net Pension - TRS	795,192.94	0.00	15,127.04	780,065.90